

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>DUBUQUE</div> <div>CITY OF <u>          DUBUQUE          </u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16203100700000</div> <div>Finance Director</div> <div>50 W 13th St.</div> <div>Dubuque, IA 52001</div>			
		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	24,011,071		24,011,071	24,011,071	
Less: Uncollected property taxes-levy year	1,320,825		1,320,825		
Net current property taxes	22,690,246		22,690,246	24,011,071	
Delinquent property taxes	468		468		
TIF revenues	10,398,216		10,398,216	10,622,261	
Other city taxes	12,075,937	0	12,075,937	15,092,048	
Licenses and permits	4,576,505	27,145	4,603,650	1,287,497	
Use of money and property	12,494,506	163,504	12,658,010	11,856,209	
Intergovernmental	25,764,370	7,375,269	33,139,639	66,557,121	
Charges for fees and service	6,098,037	27,784,990	33,883,027	37,705,466	
Special assessments	133,745	71,691	205,436	806,748	
Miscellaneous	2,748,290	6,489,332	9,237,622	10,361,586	
Other financing sources	50,948,171	34,750,815	85,698,986	97,970,164	
Total revenues and other sources	147,928,491	76,662,746	224,591,237	276,270,171	
Expenditures and Other Financing Uses					
Public safety	27,192,192	0	27,192,192	28,007,628	
Public works	11,335,142	0	11,335,142	12,462,539	
Health and social services	1,026,482	0	1,026,482	1,149,362	
Culture and recreation	10,835,959	0	10,835,959	11,453,573	
Community and economic development	13,092,830	0	13,092,830	13,048,129	
General government	8,073,113	0	8,073,113	7,824,598	
Debt service	8,539,749	0	8,539,749	9,413,416	
Capital projects	24,392,421	0	24,392,421	59,903,247	
Total governmental activities expenditures	104,487,888	0	104,487,888	143,262,492	
Business type activities	0	55,904,109	55,904,109	118,501,103	
Total ALL expenditures	104,487,888	55,904,109	160,391,997	261,763,595	
Other financing uses, including transfers out	26,478,017	5,921,885	32,399,902	34,215,421	
Total ALL expenditures/And other financing uses	130,965,905	61,825,994	192,791,899	295,979,016	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	16,962,586	14,836,752	31,799,338	-19,708,845	
Beginning fund balance July 1, 2014	49,149,811	11,189,528	60,339,339	107,292,283	
Ending fund balance June 30, 2015	66,112,397	26,026,280	92,138,677	87,583,438	
Note - These balances do not include \$ 2,616,520 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ 11,128,162 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents		
General obligation debt	\$ 112,065,000	Other long-term debt	\$ 5,706,340		
Revenue debt	\$ 111,942,970	Short-term debt	\$ 0		
TIF Revenue debt	\$ 22,181,608				
		General obligation debt limit	\$ 193,113,721		
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11-20-2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Kevin S Firnstahl		→	563	589-4121	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF DUBUQUE						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	19,041,316	4,855,844		113,911			24,011,071			24,011,071	2
3	Less: Uncollected property taxes - Levy year	1,315,329			5,496			1,320,825			1,320,825	3
4	Net current property taxes	17,725,987	4,855,844		108,415	0		22,690,246		T01	22,690,246	4
5	Delinquent property taxes	156	44		268			468		T01	468	5
6	<b>Total property tax</b>	17,726,143	4,855,888		108,683	0	0	22,690,714			22,690,714	6
7	<b>TIF revenues</b>			10,398,216				10,398,216		T01	10,398,216	7
8	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	738,992	206,478		3,888			949,358		T15	949,358	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax	23,925						23,925		C30	23,925	10
11	Gaming wager tax	548,449						548,449		C30	548,449	11
12	Mobile home tax	39,683	11,117		210			51,010		T19	51,010	12
13	Hotel/motel tax	2,061,153						2,061,153		T19	2,061,153	13
14	Other local option taxes	4,221,021				4,221,021		8,442,042		T09	8,442,042	14
15	<b>TOTAL OTHER CITY TAXES</b>	7,633,223	217,595	0	4,098	4,221,021	0	12,075,937	0		12,075,937	15
16	<b>Section B - LICENSES AND PERMITS</b>	3,953,015	623,490					4,576,505	27,145	T29	4,603,650	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	256,532	26,299	188,464		146,950	5,168	623,413	158,536	U20	781,949	18
19	Rents and royalties	11,113,682	300			35,033		11,149,015	4,968	U40	11,153,983	19
20	Other miscellaneous use of money and property	77,448	527,824	116,806				722,078		U20	722,078	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	11,447,662	554,423	305,270	0	181,983	5,168	12,494,506	163,504		12,658,010	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	914,099	2,235,756		47,500	4,606,664		7,804,019	6,823,335	B89	14,627,354	27
28	Community development block grants		851,888					851,888		B50	851,888	28
29	Housing and urban development	32,361	4,828,003					4,860,364		B50	4,860,364	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	946,460	7,915,647	0	47,500	4,606,664	0	13,516,271	6,823,335		20,339,606	33
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DUBUQUE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		5,993,239					5,993,239		C46	5,993,239	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	14,050				2,067,162		2,081,212	206,313	C89	2,287,525	49				
50	Iowa Department of Transportation	161,975				436,176		598,151	242,876	C89	841,027	50				
51	Iowa Department of Natural Resources	382,854						382,854		C89	382,854	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	510,963	127,934	300,203	2,860			941,960		C89	941,960	54				
55	Military tax credit	10,352	2,892		55			13,299			13,299	55				
56	IFA		156,246					156,246			156,246	56				
57	Municipal Assistance Library	9,000						9,000			9,000	57				
58	Homestead / DSC / BPTC tax credits	797,203	223,080		4,407			1,024,690			1,024,690	58				
59			96,085					96,085			96,085	59				
60	Total state	1,886,397	6,599,476	300,203	7,322	2,503,338	0	11,296,736	449,189		11,745,925	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	435,686						435,686	102,745		538,431	63				
64	Library service	1,588						1,588		D89	1,588	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	124,912				389,177		514,089		D89	514,089	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	562,186	0	0	0	389,177	0	951,363	102,745		1,054,108	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	3,395,043	14,515,123	300,203	54,822	7,499,179	0	25,764,370	7,375,269		33,139,639	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water	31,268						31,268	7,269,391	A91	7,300,659	73				
74	Sewer							0	10,292,507	A8Ø	10,292,507	74				
75	Electric							0	2,514,211	A92	2,514,211	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport	2,581,366	61,275			156,495		2,799,136		AØ1	2,799,136	78				
79	Landfill/garbage							0	3,733,870	A81	3,733,870	79				
80	Hospital							0	372,325	A36	372,325	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DUBUQUE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	3,409,296	A80	3,409,296	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	17,745						17,745		A89	17,745	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	1,233,598						1,233,598		A89	1,233,598	93				
94	Sidewalk street repair charges	11,434	12,397					23,831		A44	23,831	94				
95	Housing and urban renewal charges	63,811						63,811		A50	63,811	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	66,856						66,856		A89	66,856	99				
100	Park, recreation, and cultural charges	1,481,115	7,883					1,488,998		A61	1,488,998	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	28,460						28,460	193,390		221,850	102				
103	charges for services landfill	344,334						344,334			344,334	103				
104	TOTAL CHARGES FOR SERVICE	5,859,987	81,555	0	0	156,495	0	6,098,037	27,784,990		33,883,027	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS		133,745					133,745	71,691	U01	205,436	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	552,356	99,374	127,020		4,991		783,741	121,724	U99	905,465	108				
109	Deposits and sales/fuel tax refunds	8,914	84,166			42		93,122	54,177	U99	147,299	109				
110	Sale of property and merchandise					90,500		90,500		U11	90,500	110				
111	Fines	440,331						440,331	616,621	U30	1,056,952	111				
112	Internal service charges	529,369						529,369	4,537,172	NR	5,066,541	112				
113	Other miscellaneous - Specify	28,275	83,388					111,663	9,953		121,616	113				
114	Insurance	66,909				39,378		106,287	43,280		149,567	114				
115	Damage claims	50,083	47					50,130	19,446		69,576	115				
116	Reimbursements	428,924	58,582			55,641		543,147	288,117		831,264	116				
117	Sales Tax Collected							0	798,842		798,842	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	2,105,161	325,557	127,020	0	190,552	0	2,748,290	6,489,332		9,237,622	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF DUBUQUE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	52,120,234	21,307,376	11,130,709	167,603	12,249,230	5,168	96,980,320	41,911,931		138,892,251	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	164,172	105,764					269,936	12,335	NR	282,271	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	266,004	0	83,499		27,545,210		27,894,713	25,122,100	NR	53,016,813	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	10,992,060	352,218		1,734,003	586,737	8,422	13,673,440	9,276,380		22,949,820	127
128	Internal TIF loans and transfers in	305,491		2,135,034	6,526,226	143,331		9,110,082	340,000		9,450,082	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	11,727,727	457,982	2,218,533	8,260,229	28,275,278	8,422	50,948,171	34,750,815		85,698,986	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	63,847,961	21,765,358	13,349,242	8,427,832	40,524,508	13,590	147,928,491	76,662,746		224,591,237	132
133												133
134	Beginning fund balance July 1, 2014	7,551,908	4,072,880	4,576,042	27,093	32,852,700	69,188	49,149,811	11,189,528		60,339,339	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	71,399,869	25,838,238	17,925,284	8,454,925	73,377,208	82,778	197,078,302	87,852,274		284,930,576	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015						CITY OF DUBUQUE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	13,640,232						13,640,232		E62	13,640,232	2				
3	Purchase of land and equipment	276,379						276,379		G62	276,379	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	1,383,470						1,383,470		E89	1,383,470	8				
9	Purchase of land and equipment	1,317						1,317		G89	1,317	9				
10	Flood control — Current operation	169,431						169,431		E59	169,431	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	8,748,664						8,748,664		E24	8,748,664	13				
14	Purchase of land and equipment	9,907						9,907		G24	9,907	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation	1,765,330						1,765,330		E32	1,765,330	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation	919,841						919,841		E66	919,841	18				
19	Purchase of land and equipment	16,498						16,498		G66	16,498	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	259,363						259,363		E32	259,363	24				
25	Purchase of land and equipment	1,760						1,760		G32	1,760	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	27,192,192	0	0	0	0	0	27,192,192			27,192,192	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF DUBUQUE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	1,068,527	2,658,292					3,726,819		E44	3,726,819	42
43	Purchase of land and equipment	24,977	108,146					133,123		G44	133,123	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	848,127						848,127		E44	848,127	48
49	Traffic control safety — Current operation	32,463	72,082					104,545		E44	104,545	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		1,873,396					1,873,396		E44	1,873,396	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		648,065					648,065		E81	648,065	57
58	Purchase of land and equipment		14,311					14,311		G81	14,311	58
59	Airport (if not an enterprise) — Current operation	3,662,333						3,662,333		E01	3,662,333	59
60	Purchase of land and equipment	50,394						50,394		G01	50,394	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	271,892						271,892		E89	271,892	65
66	Purchase of land and equipment	2,137						2,137		G89	2,137	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	5,960,850	5,374,292	0	0	0	0	11,335,142			11,335,142	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF DUBUQUE							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	380,135	1,303					381,438		E32	381,438	88
89	Purchase of land and equipment	10,082						10,082		G32	10,082	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	578,153	56,809					634,962		E79	634,962	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	968,370	58,112	0	0	0	0	1,026,482			1,026,482	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DUBUQUE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	3,097,508	49,023					3,146,531		E52	3,146,531	122
123	Purchase of land and equipment	47,768	52,506					100,274		G52	100,274	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	2,989,983						2,989,983		E61	2,989,983	127
128	Purchase of land and equipment	108,772						108,772		G61	108,772	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	2,902,590	97,241				3,711	3,003,542		E61	3,003,542	130
131	Purchase of land and equipment	69,060						69,060		G61	69,060	131
132	Construction	595						595		F61	595	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	1,146,917						1,146,917		E61	1,146,917	135
136	Other culture and recreation	270,285						270,285		E61	270,285	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	10,633,478	198,770	0	0	0	3,711	10,835,959			10,835,959	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	9,506	65,335					74,841		E89	74,841	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	1,894,250						1,894,250		E89	1,894,250	143
144	Purchase of land and equipment	512						512		G89	512	144
145	Housing and urban renewal — Current operation	624,094	5,958,894					6,582,988		E50	6,582,988	145
146	Purchase of land and equipment	3,132	5,499					8,631		G50	8,631	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	781,865						781,865		E29	781,865	148
149	Purchase of land and equipment	1,288						1,288		G29	1,288	149
150	Other community and economic development — Current operation	92,488						92,488		E89	92,488	150
151	Purchase of land and equipment	880						880		G89	880	151
152	Construction							0		F89	0	152
153	TIF Rebates			3,655,087				3,655,087		E89	3,655,087	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	3,408,015	6,029,728	3,655,087	0	0	0	13,092,830			13,092,830	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF DUBUQUE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	2,147,069						2,147,069		E29	2,147,069	160
161	Purchase of land and equipment	15,239	478,091					493,330		G29	493,330	161
162	Clerk, Treasurer, financial administration — Current operation	2,181,591	27,516					2,209,107		E23	2,209,107	162
163	Purchase of land and equipment	3,524						3,524		G23	3,524	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	928,757						928,757		E25	928,757	166
167	Purchase of land and equipment	3,720						3,720		G25	3,720	167
168	City hall and general buildings — Current operation	695,657						695,657		E31	695,657	168
169	Purchase of land and equipment	398						398		G31	398	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	1,583,212	2,682					1,585,894		E89	1,585,894	172
173	Purchase of land and equipment	5,657						5,657		G89	5,657	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	7,564,824	508,289	0	0	0	0	8,073,113			8,073,113	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178	Principal	0			4,608,241			4,608,241			4,608,241	178
179	Interest	135,000			3,796,508			3,931,508			3,931,508	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	135,000	0	0	8,404,749	0	0	8,539,749			8,539,749	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184		2,605,437	3,094,084	357,186		18,335,714		24,392,421			24,392,421	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	2,605,437	3,094,084	357,186	0	18,335,714	0	24,392,421			24,392,421	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	2,605,437	3,094,084	357,186	0	18,335,714	0	24,392,421			24,392,421	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	58,468,166	15,263,275	4,012,273	8,404,749	18,335,714	3,711	104,487,888			104,487,888	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF DUBUQUE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								4,703,951	E91	4,703,951	198
199	Purchase of land and equipment								91,214	G91	91,214	199
200	Construction								765	F91	765	200
201	Sewer and sewage disposal — Current operation								4,994,886	E80	4,994,886	201
202	Purchase of land and equipment								77,285	G80	77,285	202
203	Construction								232	F80	232	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation								1,624,266	E60	1,624,266	210
211	Purchase of land and equipment								29,082	G60	29,082	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								2,542,688	E81	2,542,688	216
217	Purchase of land and equipment								27,810	G81	27,810	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								3,337,593	E94	3,337,593	222
223	Purchase of land and equipment								1,916	G94	1,916	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								515,179	E80	515,179	230
231	Purchase of land and equipment								12,246	G80	12,246	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF DUBUQUE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								217,365	E89	217,365	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								9,698,939		9,698,939	242
243	Enterprise Capital Projects								23,358,994		23,358,994	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Engineering Services								2,403,684		2,403,684	246
247	Garage Services								2,264,937		2,264,937	247
248	General Services								1,077		1,077	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								55,904,109		55,904,109	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	58,468,166	15,263,275	4,012,273	8,404,749	18,335,714	3,711	104,487,888	55,904,109		160,391,997	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	4,874,017	6,110,054		1,675	6,088,477		17,074,223	5,875,597		22,949,820	255
256	Internal TIF loans/repayments and transfers out	218,808		7,355,457	24,393	1,805,136		9,403,794	46,288		9,450,082	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	5,092,825	6,110,054	7,355,457	26,068	7,893,613	0	26,478,017	5,921,885		32,399,902	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	63,560,991	21,373,329	11,367,730	8,430,817	26,229,327	3,711	130,965,905	61,825,994		192,791,899	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						23,514	23,514			23,514	263
264	<b>Restricted</b>		4,464,909	6,557,554	24,108	34,938,747	55,553	46,040,871			46,040,871	264
265	<b>Committed</b>					12,209,134		12,209,134			12,209,134	265
266	<b>Assigned</b>	3,781,659						3,781,659			3,781,659	266
267	<b>Unassigned</b>	4,057,219						4,057,219			4,057,219	267
268	<b>Total Governmental</b>	7,838,878	4,464,909	6,557,554	24,108	47,147,881	79,067	66,112,397			66,112,397	268
269	<b>Proprietary</b>								26,026,280		26,026,280	269
270	<b>Total ending fund balance June 30, 2015</b>	7,838,878	4,464,909	6,557,554	24,108	47,147,881	79,067	66,112,397	26,026,280		92,138,677	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	71,399,869	25,838,238	17,925,284	8,454,925	73,377,208	82,778	197,078,302	87,852,274		284,930,576	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF DUBUQUE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	41,232,170

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 5,970,000	29U \$	39U \$ 275,000	49U \$	49U \$	49U \$ 5,695,000	49U \$	191 \$ 218,045
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 22,799,397	29U	39U 617,788	49U	49U 22,181,608	49U	49U	189 1,703,404
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
GO Bonds	19U	29U	39U	49U	49U	49U	49U	189
10. IFA	19U 84,985,000	29U 26,450,000	39U 6,560,000	49U 104,875,000	49U	49U	49U	189 3,273,825
11. SRF	19U 4,500,000	29U 0	39U	49U	49U	49U	49U 4,500,000	189 135,000
12. Loans	19U 82,924,949	29U 5,625,021	39U 3,102,000	49U	49U	49U 85,447,970	49U	189 1,908,614
13. Sales Tax	19U 1,327,690	29U	39U 121,351	49U	49U	49U	49U 1,206,340	189 14,014
14. Incremental	19U 7,190,000	29U 20,800,000	39U 0	49U 7,190,000	49U	49U 20,800,000	49U	189 309,638
Total long-term debt	209,697,036	52,875,021	10,676,139	112,065,000	22,181,608	111,942,970	5,706,340	7,562,540

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	0
Outstanding as of JUNE 30, 2015	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15  
Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	3,862,274,416	x .05 = \$	193,113,721

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		49,389,404	105,883,359

REMARKS

V98